

EXHIBIT W

Catherine Rivera

From: Jeremy Warner [jwarner@ebiosafe.com]
Sent: Monday, February 05, 2007 9:34 AM
To: mcs@barronpartners.com
Cc: Henry Warner; Robert Trumpy; David Fleisner; Patricia O'Brien; Jack Magglore
Subject: Lab123

Good morning Matt,

I hope you had a nice weekend. An old friend of ours once said, "To insure success, draft the press release you intend to issue. Identify, assign and accomplish the elements necessary to make the release come true." If we were to follow this advice from our point of view, Lab123's release would read, "Lab123 stock trades actively at \$3 this Christmas."

OK. If that is our goal, how do we get there? We would like to outline what must be done and who will handle each task. We think we know at least some of the things we must do, but are unsure what must be done on the public (trading) side. The following is a first pass at an outline of tasks:

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12. EPS necessary to have a \$3 stock? Is this a guess or a science? Is there a formula - at EPS of X, you get Y price. What multiple can Lab123 expect? Cholestech is a 44 multiple
13. What is missing? What don't we understand? What else can be done - by anyone?

Mary will be in BIOSAFE's offices on Wednesday from 8 -9:30am. Perhaps we could schedule a call between you and Mary at 9am CT, if that would work for you.

BIOSAFE's management would like to formalize a collective plan for Lab123 so that success is defined for this company and all players know what is expected of them, individually. BIOSAFE is committed to its part.

Sincerely,

Jeremy

Jeremy J. Warner
Director of Business Development

9/12/2007

PL 01626

BIOSAFE Medical Technologies, Inc.
100 Field Drive Suite 240
Lake Forest, IL 60045

email: jwarner@ebiosafe.com
phone: 847.234.8111 Ext. 113
fax: 847.234.8222

9/12/2007

PL 01627

Catherine Rivera

From: Jeremy Warner [jwarner@ebiosafe.com]
Sent: Tuesday, February 06, 2007 5:01 PM
To: Matt Samuel
Subject: RE: Lab123

Matt,

Will a 9am CT call work to speak with Mary Rodino?

Jeremy

Jeremy J. Warner
Director of Business Development

BIOSAFE Medical Technologies, Inc.
100 Field Drive Suite 240
Lake Forest, IL 60045

email: jwarner@ebiosafe.com
phone: 847.234.8111 Ext. 113
fax: 847.234.8222

-----Original Message-----

From: Matt Samuel [mailto:mcs@barronpartners.com]
Sent: Tuesday, February 06, 2007 3:26 PM
To: Jeremy Warner
Subject: RE: Lab123

Thanks Jeremy, we will discuss internally tomorrow morning.

Regards,

Matthew C T Samuel
Analyst
Barron Partners LP
730 Fifth Avenue, 25th Floor
New York, NY 10019
tel: 212-359-0205
fax: 212-359-0222
mcs@barronpartners.com
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From: Jeremy Warner [mailto:jwarner@ebiosafe.com]
Sent: Monday, February 05, 2007 9:34 AM
To: mcs@barronpartners.com
Cc: Henry Warner; Robert Trumpy; David Fleisher; Patricia O'Brien; Jack Maggione
Subject: Lab123

9/12/2007

PL 01628

Good morning Matt,

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9/12/2007

PL 01629

9/12/2007

PL 01630

Catherine Rivera

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-----Original Message-----

From: Matt Samuel [mailto:mcs@barronpartners.com]
Sent: Tuesday, February 06, 2007 4:02 PM
To: Jeremy Warner
Subject: RE: Lab123

Can we do 10 CT?

Regards,

Matthew C T Samuel
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9/12/2007

PL 01631

Jeremy

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Director of Business Development

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100 Field Drive Suite 240
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email: jwarner@eblosafe.com
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9/12/2007

PL 01632

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9/12/2007

PL 01633

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Sent: Tuesday, February 06, 2007 4:06 PM
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What about 8 CT? 10 is not an option for us.

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Matthew C T Samuel
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9/12/2007

PL 01634

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9/12/2007

PL 01635

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9/12/2007

PL 01636

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9/12/2007

PL 01637

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Regards,

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9/12/2007

PL 01638

Jeremy

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PL 01639

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PL 01640

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9/12/2007

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9/12/2007

PL 01642

Catherine Rivera

From: Jeremy Warner [jwarner@ebiosafe.com]
Sent: Tuesday, February 06, 2007 5:40 PM
To: Matt Samuel
Subject: RE: Lab123

No problem. Thanks Matt.

Jeremy

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Subject: Lab123

Good morning Matt,

I hope you had a nice weekend. An old friend of ours once said, "To insure success, draft the press release you intend to issue. Identify, assign and accomplish the elements necessary to make the release come true." If we were to follow this advice from our point of view, Lab123's release would read, "Lab123 stock trades actively at \$3 this Christmas."

OK. If that is our goal, how do we get there? We would like to outline what must be done and who will handle each task. We think we know at least some of the things we must do, but are unsure what must be done on the public (trading) side. The following is a first pass at an outline of tasks:

1. Stock registered
2. Symbol assigned?
3. Create Market - Market makers?
4. Exchange listing? How do we get to NASDAQ?
5. Investor Relations? Leonardo's firm?
6. D&O Insurance - arranged through BIOSAFE
7. Product Liability Insurance - arranged through BIOSAFE
8. Financial reporting, audits - arranged through BIOSAFE
(Rob Trumpy)
9. Employee health insurance - arranged through BIOSAFE
10. 401k program - arranged through BIOSAFE
11. Legal - Ofsink
12. EPS necessary to have a \$3 stock? Is this a guess or a science? Is there a formula - at EPS of X, you get Y price. What multiple can Lab123 expect? Cholestech is a 44 multiple
13. What is missing? What don't we understand? What else can be done - by anyone?

Mary will be in BIOSAFE's offices on Wednesday from 8 -9:30am. Perhaps we could schedule a call between you and Mary at 9am CT, if that would work for you.

BIOSAFE's management would like to formalize a collective plan for Lab123 so that success is defined for this company and all players know what is expected of them, individually. BIOSAFE is committed to its part.

Sincerely,

Jeremy

9/12/2007

PL 01647

Jeremy J. Warner
Director of Business Development

BIOSAFE Medical Technologies, Inc.
100 Field Drive Suite 240
Lake Forest, IL 60045

email: jwarner@ebiosafe.com
phone: 847.234.8111 Ext. 113
fax: 847.234.8222

9/12/2007

PL 01648

Catherine Rivera

From: Jeremy Warner [jwarner@eblosafe.com]
Sent: Tuesday, February 27, 2007 8:23 AM
To: mcs@barronpartners.com
Subject: Lab123

Good morning Matt,

Have you had a chance to answer questions from my email copied below? We are determined to make Lab123 a \$3 stock by year end, and would like your assistance on these issues.

Thanks so much!

Sincerely,

Jeremy

Jeremy J. Warner
Vice President - Operations

BIOSAFE Laboratories, Inc.
100 Field Drive Suite 240
Lake Forest, IL 60045

email: jwarner@eblosafe.com
phone: 847.234.8111 Ext. 113
fax: 847.234.8222

From: Jeremy Warner [mailto:jwarner@eblosafe.com]
Sent: Monday, February 05, 2007 9:34 AM
To: mcs@barronpartners.com
Cc: Henry Warner; Robert Trumpy; David Felsner; Patricia O'Brien; Jack Magglore
Subject: Lab123

Good morning Matt,

I hope you had a nice weekend. An old friend of ours once said, "To insure success, draft the press release you intend to issue. Identify, assign and accomplish the elements necessary to make the release come true." If we were to follow this advice from our point of view, Lab123's release would read, "Lab123 stock trades actively at \$3 this Christmas."

OK. If that is our goal, how do we get there? We would like to outline what must be done and who will handle each task. We think we know at least some of the things we must do, but are unsure what must be done on the public (trading) side. The following is a first pass at an outline of tasks:

1. Stock registered

9/12/2007

PL 01650

2. Symbol assigned?
3. Create Market - Market makers?
4. Exchange listing? How do we get to NASDAQ?
5. Investor Relations? Leonardo's firm?
6. D&O Insurance - arranged through BIOSAFE
7. Product Liability Insurance - arranged through BIOSAFE
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11. Legal - Ofsink
12. EPS necessary to have a \$3 stock? Is this a guess or a science? Is there a formula - at EPS of X, you get Y price. What multiple can Lab123 expect? Cholestech is a 44 multiple
13. What is missing? What don't we understand? What else can be done - by anyone?

Mary will be in BIOSAFE's offices on Wednesday from 8 -9:30am. Perhaps we could schedule a call between you and Mary at 9am CT, if that would work for you.

BIOSAFE's management would like to formalize a collective plan for Lab123 so that success is defined for this company and all players know what is expected of them, individually, BIOSAFE is committed to its part.

Sincerely,

9/12/2007

PL 01651

Catherine Rivera

From: Jeremy Warner [jwarner@ebiosafe.com]
Sent: Tuesday, February 27, 2007 5:15 PM
To: Matt Samuel
Subject: RE: Lab123

If you want to hold off until Thursday, Mary will be in the office and we can have her on the call as well. I am sure she would like to hear your thoughts as well. I am available any time this week except 10am-11:30am on Thursday. Let me know what works best.

Thanks Matt!

Jeremy

Jeremy J. Warner
Vice President - Operations

BIOSAFE Laboratories, Inc.
100 Field Drive Suite 240
Lake Forest, IL 60045

email: jwarner@ebiosafe.com
phone: 847.234.8111 Ext. 113
fax: 847.234.8222

-----Original Message-----

From: Matt Samuel [mailto:mcs@barronpartners.com]
Sent: Tuesday, February 27, 2007 4:07 PM
To: Jeremy Warner
Subject: RE: Lab123

Yes we have given it a great deal of thought. I will call you tomorrow to talk about it, its an easier phone conversation.

Regards,

Matthew C T Samuel
Analyst
Barron Partners LP
730 Fifth Avenue, 25th Floor
New York, NY 10019
tel: 212-359-0205
fax: 212-359-0222
mcs@barronpartners.com
www.barronpartners.com

From: Jeremy Warner [mailto:jwarner@ebiosafe.com]
Sent: Tuesday, February 27, 2007 8:23 AM
To: mcs@barronpartners.com
Subject: Lab123

9/12/2007

PL 01652

Good morning Matt,

Have you had a chance to answer questions from my email copied below? We are determined to make Lab123 a \$3 stock by year end, and would like your assistance on these issues.

Thanks so much!

Sincerely,

Jeremy

Jeremy J. Warner
Vice President - Operations

BIOSAFE Laboratories, Inc.
100 Field Drive Suite 240
Lake Forest, IL 60045

email: jwarner@eblosafe.com
phone: 847.234.8111 Ext. 113
fax: 847.234.8222

From: Jeremy Warner [mailto:jwarner@eblosafe.com]
Sent: Monday, February 05, 2007 9:34 AM
To: mcs@barronpartners.com
Cc: Henry Warner; Robert Trumpy; David Felsner; Patricia O'Brien; Jack Magglore
Subject: Lab123

Good morning Matt,

I hope you had a nice weekend. An old friend of ours once said, "To insure success, draft the press release you intend to issue. Identify, assign and accomplish the elements necessary to make the release come true." If we were to follow this advice from our point of view, Lab123's release would read, "Lab123 stock trades actively at \$3 this Christmas."

OK. If that is our goal, how do we get there? We would like to outline what must be done and who will handle each task. We think we know at least some of the things we must do, but are unsure what must be done on the public (trading) side. The following is a first past at an outline of tasks:

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4. Exchange listing? How do we get to NASDAQ?
5. Investor Relations? Leonardo's firm?
6. D&O Insurance - arranged through BIOSAFE
7. Product Liability Insurance - arranged through BIOSAFE

9/12/2007

PL 01653

8. Financial reporting, audits - arranged through BIOSAFE (Rob Trumpy)
9. Employee health insurance - arranged through BIOSAFE
10. 401k program - arranged through BIOSAFE
11. Legal - Ofsink
12. EPS necessary to have a \$3 stock? Is this a guess or a science? Is there a formula - at EPS of X, you get Y price. What multiple can Lab123 expect? Cholestech is a 44 multiple
13. What is missing? What don't we understand? What else can be done - by anyone?

Mary will be in BIOSAFE's offices on Wednesday from 8 -9:30am. Perhaps we could schedule a call between you and Mary at 9am CT, if that would work for you.

BIOSAFE's management would like to formalize a collective plan for Lab123 so that success is defined for this company and all players know what is expected of them, individually. BIOSAFE is committed to its part.

Sincerely,

9/12/2007

PL 01654

Catherine Rivera

From: Jeremy Warner [jwarner@ebiosafe.com]
Sent: Thursday, March 01, 2007 10:53 AM
To: mcs@barronpartners.com
Subject: phone issue

Hi Matt,

We are trying to call you, but the line won't connect. Can you provide an alternate number or call us back?

Thanks!

Jeremy

Jeremy J. Warner
Vice President - Operations

BIOSAFE Laboratories, Inc.
100 Field Drive Suite 240
Lake Forest, IL 60045

email: jwarner@ebiosafe.com
phone: 847.234.8111 Ext. 113
fax: 847.234.8222

9/12/2007

PL 01655

Catherine Rivera

From: Mary Rodino [mrodino@eblosafe.com]
Sent: Monday, March 05, 2007 10:47 AM
To: Matt Samuel
Cc: Jeremy Warner
Subject: RE: Conference call on Monday, Feb. 5

Matt,
We need Andrew on the call. Otherwise we can re-schedule for another time later in the day.

Mary

From: Matt Samuel [mailto:mcs@barronpartners.com]
Sent: Monday, March 05, 2007 9:46 AM
To: Mary Rodino
Cc: Jeremy Warner
Subject: RE: Conference call on Monday, Feb. 5

Sounds good, I will be there, and possibly Andrew.

Regards,

Matthew C T Samuel
Analyst
Barron Partners LP
730 Fifth Avenue, 25th Floor
New York, NY 10019
tel: 212-359-0205
fax: 212-359-0222
mcs@barronpartners.com
www.barronpartners.com

From: Mary Rodino [mailto:mrodino@eblosafe.com]
Sent: Monday, March 05, 2007 10:35 AM
To: mcs@barronpartners.com
Cc: Jeremy Warner
Subject: FW: Conference call on Monday, Feb. 5

Matt,
I am sorry that I did not include you on the original message. I did not have your email at the time. Do you think that we could get this set up for today? I am assuming that you will want to be a part of the call. We have some great things happening.

Mary

From: Mary Rodino
Sent: Friday, March 02, 2007 1:25 PM
To: 'abw@barronpartners.com'
Cc: Jeremy Warner; Mary Rodino
Subject: Conference call on Monday, Feb. 5

9/12/2007

PL 01664

Andrew,

How are you? I am officially on board, and would like to have a brief conference call with you on Monday afternoon, if possible. We have some very exciting things happening and I would like to keep you updated. How is 1:30 EST/12:30 CST?

Mary Rodino

9/12/2007

PL 01665

EXHIBIT X

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
Washington, D.C. 20549



FAX TRANSMITTAL

PLEASE DELIVER THE FOLLOWING PAGES TO

Name: **Darren Ofsink**

Fax Number: **212-688-7273**

Total Number of Pages, Including Cover Sheet:

Registrant: **Lab 123, Incorporated**

Document: **SB-2/A**

Date: **December 1, 2008**

FROM: **Suzanne Hayes, Esq., Division of Corporation Finance**

Telephone Number: **(202) 551-3675**

Facsimile Number: **(202) 772-9217**

If you do not receive all pages, please telephone the above number for assistance.

NOTE: THIS DOCUMENT MAY CONTAIN PRIVILEGED AND NONPUBLIC INFORMATION. IT IS INTENDED ONLY FOR THE USE OF THE INDIVIDUAL OR ENTITY NAMED ABOVE, AND OTHERS WHO SPECIFICALLY HAVE BEEN AUTHORIZED TO RECEIVE IT. If you are not the intended recipient of this facsimile, or the agent responsible for delivering it to the intended recipient, you hereby are notified that any review, dissemination, distribution, or copying of this communication strictly is prohibited. If you have received this communication in error, please notify us immediately by telephone and return the original to the above address by regular postal service without making a copy. Thank you for your cooperation.



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20540

Mail Stop 6010

December 1, 2006

Michael Sosnowik
Chief Executive Officer and Chief Financial Officer
Lab 123, Inc.
233 Narragansett Avenue
Lawrence, NY 11559

Re: Lab 123, Inc.
Registration Statement on Form SB-2, Amendment 1
Filed November 22, 2006
File No. 333-137545

Dear Mr. Sosnowik:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note your response to comment 8. Your response states that you have reduced the number of shares being registered for resale by Barron Partners, the Investor, Biosafe Laboratories, Inc. and Michael Sosnowik. Please tell us whether you have plans to register the shares that were removed from this registration statement at a later date.
2. Your response to comment 8 also states that the Investor has already held the risk of ownership for more than eight months. Given that the private placement

Michael Sosnowik
Lab 123, Inc.
December 1, 2006
Page 2

occurred in September 2006, it is not clear why you believe the Investor held the risk of ownership for eight months. In fact, the company was incorporated in August 2006 and has not been in existence for eight months. Please explain.

Prospectus Summary

3. Please revise the first sentence in your summary to delete the statement that you are engaged in the manufacture of clinical diagnostic products. Additional, disclose in the summary that you do not have any experience marketing diagnostic products, have a history of losses and have not generated any revenues.
4. We note that Biosafe has been developing and marketing new clinical diagnostic products for more than 10 years. Have they been marketing any of the products that you have licensed from them? If so, please disclose how long these products have been commercially available. If the products have not been commercially available before now, please disclose this information.

Risk Factors, page 5

We may incur losses and are likely to require additional financing, page 5

5. We note your response to comment 20. The risk factor discussion now states that you may not be able to conduct research and development activities in the future without additional financing. However, it is not clear from the discussion of your business and strategy that you intend to conduct research and development activities. If you intend to conduct research and development activities, please revise the "Business" section to describe these plans. If you do not plan to conduct these activities, revise this risk factor to discuss how your operations or your operating plan will change if funding is not available.

Our success depends, in part, on our ability to obtain patents and license patent rights.... page 8

6. We note your response to comment 23. Please revise the risk factor discussion to discuss the possibility that if another party is successful in bringing a case of patent infringement against you, it may result in you being unable to sell some of your products.

Because we may be subject to the "penny stock" rules, you may have difficulty in selling our common stock, page 20

7. We note your response to comment 30. As it appears your stock is a penny stock, please revise to state that your stock will be subject to the penny stock rules as

Michael Sosnowik
Lab 123, Inc.
December 1, 2006
Page 3

opposed to stating that it "may be" subject to the penny stock rules. Alternatively, tell us why you believe it may not be considered a penny stock.

Plan of Distribution, page 14

8. We note your response to comment 38. Please restore the language stating that the selling shareholders may be deemed to be underwriters.

Description of Business, page 17

Technology Platforms, page 19

9. Please explain the following statement on page 21 "While not as 'scientific' as other platforms, the test instruction 'placemat' is a critical component of all of our tests." In what way is your platform not as "scientific" as other platforms? Explain the term "placemat."

10. Please quantify the discussion of the low level of improperly collected samples and disclose who conducted the study and testing.

Markets for our products, page 22

11. Disclose how long your products have been for sale in retail chains and on the internet.
12. You have stated that your diagnostic platforms are sufficiently unique that they are presently for sale in retail chains and on the internet. It is unclear how being sufficiently unique relates to being available for sale in retail chains and on the internet. Please explain.

Financial Statements, pages F-2 thru F-5

13. Please update your financial statements to reflect the interim period ended September 30, 2006 as required by Rule 3-10(g) of Regulation S-B.

Notes to Financial Statements, F-6

Note 3 -- Summary of Significant Accounting Policies, page F-7

Revenue Recognition, page F-7

14. We acknowledge your response to our prior comment two. Please tell us and disclose if you have a product return policy and what consideration was given to

Michael Sosnowik
Lab 123, Inc.
December 1, 2006
Page 4

that policy in determining that recognizing revenue upon the shipment of products is appropriate when a right of return exist.

15. You state that your operations will be "to license, broker or acquire retail medical diagnostic precuts and services..." Please disclose your revenue recognition policy for the services you intend to provide.

Note 6 - Subsequent Events, page F-10

16. We acknowledge your response to our prior comment three. Your analysis does not sufficiently address the provision of SFAS 133 and EITF 00-19. Based on the disclosed information, including Exhibits 10.3 and 10.4, it appears that several provisions of the agreements may be required to be accounted for as liabilities in accordance with EITF 00-19. These include but are not limited to the requirement to provide registered shares, maintain an effect registration statement covering the underlying shares, and the payment of liquidating damages if the previous provisions are not achieved. As such, we reissue our previous comment. Please provide management's detailed analysis of the transaction supporting your current accounting for the transaction. Please specifically address why management has determined that a liability does not exist regarding the before mentioned provisions. Cite all applicable paragraphs of SFAS 133 and EITF 00-19 and other accounting literature management considered. Additionally, disclose the impact this issuance will have on the financial statements. In your response, ensure that management's assessment addresses the registration rights agreement, the variable conversion price, and other provisions as applicable. Lastly, please tell us how the registration rights agreement and the cashless exercise provision will effect the accounting treatment of the warrants.

Item 26. Recent Sales of Unregistered Securities

17. Please describe the services and quantify the value of the services performed by Leonardo and Kathleen Zangani in exchange for the shares issued on September 6, 2006.

* * *

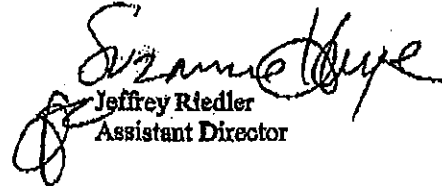
As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

Michael Sosnowik
Lab 123, Inc.
December 1, 2006
Page 5

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

You may contact Christine Allen at (202) 551-3652 or Kevin Woody at (202) 551-3629 if you have questions regarding comments on the financial statements and related matters. Please contact Suzanne Hayes at (202) 551-3675 or me at (202) 551-3715 with any other questions.

Sincerely,


Jeffrey Riedler
Assistant Director

cc: Darren Ofsink
Guzov Ofsink
600 Madison Avenue
New York, NY 10022
Fax: 212-688-7273